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Patents, Trademarks and Copyrights

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Tara C. Singhal)
Serial No.: 09/196,963) Art Unit
Filed: November 20, 1998) 2876
For: UNIVERSAL CHARITY CARD SYSTEM)
Examiner: Michael G. Lee)
Attorney Docket: 11195.10)

POWER OF ATTORNEY

Assistant Commissioner for Patents
Washington, D.C. 20231

Sir:

The undersigned applicant in the above-identified Application, hereby appoints STEVEN G. ROEDER, Registration No. 37,227, of The Law Office of Steven G. Roeder, 5560 Chelsea Avenue, La Jolla, California 92037, telephone (858) 456-1951, facsimile (858) 456-0744, as his attorney with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the Letters Patent, and to transact all business in the Patent and Trademark Office connected therewith. All correspondence and telephonic communications should continue to be directed to the attention of Tara C. Singhal at P.O. Box 5075, Torrance, California 90510.

Signed at Torrance, CA, this 26 day of September, 2000

By: Tara Chand Singhal
Tara C. Singhal